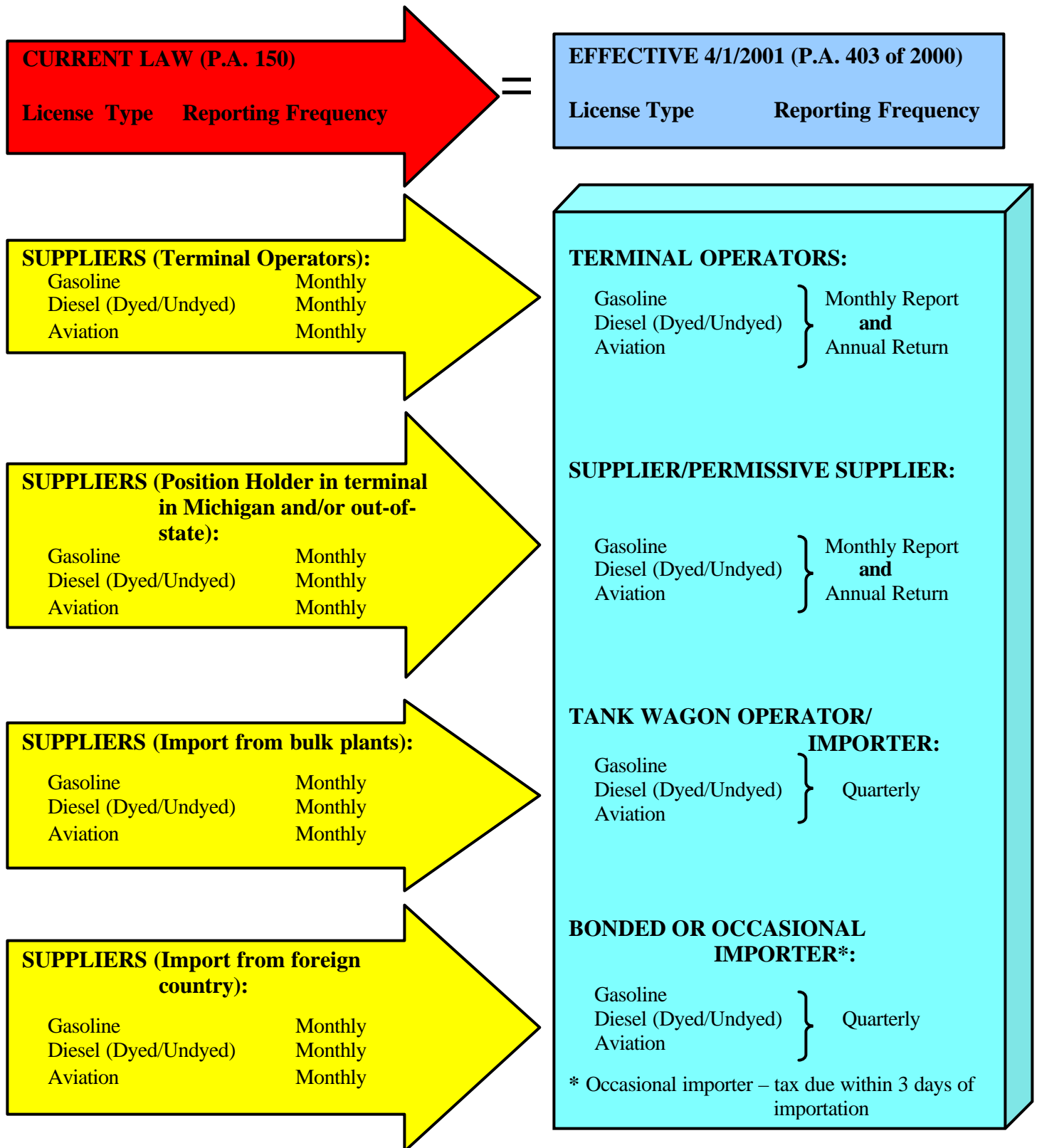


Motor Fuel Tax – License and Reporting Summary



**WHOLESALE (with Exemption
Certificates):**

Gasoline	Quarterly
Diesel (Dyed/Undyed)	Quarterly
Aviation	Quarterly

RETAILERS:

Diesel (Dyed/Undyed)	Quarterly
Marine Diesel	Quarterly
LPG	Monthly/Quarterly

OTHER TYPES:

Fuel Haulers	Quarterly
Exporters	Quarterly

**ADDITIONAL LICENSING AND
REPORTING REQUIREMENTS:**

If you operate or intend to operate in any of these capacities, you are required to file an application, obtain a license and file tax reports.

**FUEL VENDOR AND/OR RETAIL
DEALERS:**

Gasoline	No License & No reporting
Diesel (Undyed) Dyed	Quarterly No reporting (2 years)
Aviation Fuel Registrant	Registration only No reporting

NOTE: Aviation fuel for resale cannot be obtained without registration.

Diesel	See above
Marine Diesel	Quarterly
LPG	Quarterly

OTHER TYPES:

Transporters	Quarterly
Exporters	Quarterly

NEW LICENSE TYPES:

Blender	Monthly
Industrial Process Reseller	Monthly
Carrier (Pipelines and Marine vessels)*	Monthly

*(Must register with department, no application required, **filing is mandatory.**)